UNITED STATES DISTRICT COURT SOUTHERN DISTRICT OF NEW YORK

FINEMAN FURNITURE CO. INC. and SEYMOUR FINEMAN, individually,

Plaintiffs,

Civil Action No. 07 Civ. 9749 (JSR)

v.

PLANNED FURNITURE PROMOTIONS INC., GENE ROSENBERG AND ASSOCIATES, LLC, EUGENE ROSENBERG, LESTER ROY HESTER, PAUL COHEN, KURT EARLYWINE, FURNITURE AUCTIONS OF AMERICA, TODAY'S FURNITURE and BH ASSOCIATES INC.,

Defendants.

NOTICE OF APPEARANCE

PLEASE TAKE NOTICE, that B. David Naidu of Kirkpatrick & Lockhart

Preston Gates Ellis LLP, hereby enters his appearance in this action as attorney for Plaintiffs,

FINEMAN FURNITURE CO. INC. and SEYMOUR FINEMAN and requests that all pleadings and papers in this action be served upon the undersigned.

Dated: New York, New York April 11, 2008

B. David Naidu (BN 7022)

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Attorneys for Plaintiffs